

**ORDINANCE NO. 2010-11-03**

**AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE,  
ORDINANCE NO. 2007-12-01, AS AMENDED.**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEEDS, ALABAMA**, that Article I entitled “In General” of Chapter 6 entitled “Business Licenses, Taxes and Regulations,” as amended by Ordinance 2007-12-01 and Ordinance 2008-02-01, be and the same is hereby amended to read as follows:

**ARTICLE I. IN GENERAL**

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## **SECTION 1. Levy**

Pursuant to the *Code of Alabama (1975) as amended*, and in accordance with the *Municipal Business License Reform Act of 2006* (Alabama Act No. 2006-586), the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Leeds for the year beginning January 1, 2011, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession or other activity in the City of Leeds or the police jurisdiction as provided herein.

The levy of the tax, the powers authorized for administration, collection and enforcement of the City of Leeds business license tax and the related definitions shall be as specified not only by the Code of Alabama (1975), as amended by the Municipal Business License Reform Act of 2006 (Act No. 2006-586), but also as the same may be further amended by actions of the Alabama Legislature to include additional requirements relating to municipal business licenses.

## **SECTION 2. Definitions**

Unless the context clearly requires otherwise, the following terms shall have the following meaning as set forth below:

- (a) **BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, which is engaged in, or caused to be engaged in, within the City of Leeds or its police jurisdiction.
- (b) **BUSINESS LICENSE.** An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.
- (c) **BUSINESS LICENSE REMITTANCE FORM.** Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.
- (d) **CITY.** The City of Leeds, Alabama.
- (e) **DEPARTMENT or DEPARTMENT OF REVENUE.** The Alabama Department of Revenue, as created under Section 40-2-1 et seq.
- (f) **DESIGNEE.** An agent or employee of the municipality authorized to administer or collect, or both, the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3 of the *Code of Alabama, 1975*.
- (g) **GROSS RECEIPTS.** The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

- (i) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- (ii) A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90(b).
- (iii) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- (iv) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.
- (h) **LICENSE FORM.** Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called issued by the City of Leeds.
- (i) **LICENSE OFFICER or MUNICIPAL LICENSE OFFICER.** The municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.
- (j) **LICENSE YEAR.** The calendar year.
- (k) **MUNICIPALITY.** The City of Leeds, Alabama, an Alabama municipal corporation. The term shall also include the City's police jurisdiction, where the business license tax is levied in the police jurisdiction.
- (l) **PERSON.** Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.
- (m) **TAXING JURISDICTION.** Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of

Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

(n) **TAXPAYER.** Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter.

(o) **U.S.C.** The applicable title and section of the United States Code, as amended from time to time.

(p) **OTHER TERMS.** Other capitalized or specialized terms used in this ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the Alabama Code, unless the context therein otherwise specifies.

### **SECTION 3. License term; minimums**

The license term and the minimum amount for a business license are as follows:

(a) **Full Year.** Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Similarly, every person who ceases business on or after the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$100.00.

Where the amount of license tax is based upon gross receipts, gross receipts shall be measured as set out in Section 11-51-90.2(c) of the Alabama Code.

(b) **Half Year.** Every person who commences business on or after July 1st, shall be subject to and shall pay one-half (½) the annual license for such business for that calendar year. The basis upon which the business license fee shall be calculated shall be determined in the manner prescribed in Section 2(a) above. Every person who ceases business before July 1st, shall pay a prorated license for such business for that calendar year. The basis upon which the business license shall be calculated shall be the actual gross receipts (or other measure) realized or incurred during the partial year of operation. Such persons shall be entitled to a refund of the recalculated license and the amount actually paid for such license.

(c) **Issue Fee.** For each license issued there shall be an issue fee collected of Ten dollars (\$10.00) and said issue fee shall be collected in the same manner as the license tax.

(d) **Annual Renewal.** Except as provided in subsections (i) or (ii), the business license shall be renewed annually and received by the municipality on or before the 31st day of January each year.

(i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.

(ii) Annual license renewals for insurance companies shall be in accordance with Section 11-51-121 and -122 of the Code of Alabama which states that each year, on or before March 1, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Any insurance company which fails to submit the required annual statement, shall forfeit the right to continue to do business in the City and such company and its agents shall be subject to those penalties as prescribed for doing business without a license as provided for in this Article.

(iii) In addition, each insurance agent and/or broker must furnish to the Municipal License Officer by January 31 of each year a complete list of all insurance companies (including name, addresses and telephone numbers) for which such agent and/or broker is licensed or registered for purposes of soliciting and/or selling insurance policies. When an insurance agent or broker applies for a license for the first time with the City, such list of insurance companies must accompany his or her application.

(e) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1st in order for them to receive their notice. A failure to receive said renewal reminder notification, for any reason, shall not relieve the taxpayer from its obligation to renew its business license by the deadline specified herein above.

(f) Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in this Article.

#### **SECTION 4. License shall be location specific**

(a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

(b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

(c) A taxpayer subject to the license authorized by this Article that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this Article. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

- (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the municipality in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
  - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.
- (e) No provisions of this Code shall be applied:
- (i) So as to impose any unlawful tax or unlawful burden on interstate commerce or on activity of the state or federal governments; or
  - (ii) In any manner which is repugnant to or violates any provision of the United States or Alabama Constitutions.

## **SECTION 5. Restriction on transfer of license**

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless:

- (a) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number, or
- (b) in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.



## **SECTION 6. Unlawful to do business without a license**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this section of the Article passed hereunder fixing a license shall be punishable up to the maximum amount allowed by Alabama law, at the discretion of the court trying same. Each day without procuring a license required by this Article shall constitute a separate offense.

## **SECTION 7. License must be posted**

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

## **SECTION 8. Duty to file report**

(a) It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

(b) If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.

(c) If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.

(d) The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.

(e) If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to

present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.

(f) If a petition for review is not timely filed, or is timely filed, and upon further review the license officer determines that the preliminary assessment is due to be upheld in whole or in part, the municipality may make the assessment final in the amount of business license tax due as computed by the license officer, with applicable interest and penalty computed to the date of entry of the final assessment. The license officer shall, whenever practicable, complete his or her review of the taxpayer(s) petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.

(g) A copy of the final assessment shall promptly be mailed to the taxpayer(s) last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of \$500 or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than \$500. In either case, at the option of the taxing jurisdiction a copy of the final assessment may be delivered to the taxpayer by personal deliver. The final assessment shall include a statement informing the taxpayer of his or her right to appeal the final assessment to circuit court within 30 days from the date of the entry of the final assessment.

## **SECTION 9. Duty to permit inspection and produce records**

Upon demand by the designee of the municipality, it shall be the duty of all licensees to:

(a) Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

(b) To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

(c) Where the amount of license required to be paid for engaging in any business is graduated according to the amount of business, or the amount of gross receipts, gross purchases, gross sales, or according to the amount or value of stock on hand, and where a maximum flat sum which shall be paid as a license is provided for engaging in such business, any person engaging in such business shall be liable for the maximum license provided for engaging in such business, unless he has in his possession the records, books, papers, and reports necessary to determine the classification to which he belongs, and unless he exhibits the same for inspection as required by this section, and unless the same disclose that the person belongs in a classification lower than the classification required to pay the maximum license. Where the amount of license required to be paid for engaging in any business is graduated according to the amount of business, or the amount of gross receipts, gross purchases, gross sales or according to the amount of value of stock on hand, and where no maximum flat sum

shall be paid for engaging in such business is provided for, then in such event if the holder of a license of the city has not in his possession or under his control in the city or the police jurisdiction thereof, true and intelligible books or accounts, invoices, papers, reports or memoranda correctly reflecting the data and information necessary for determination of the classification to which he belongs for assessment of correct amount of license tax, or if, having in his possession or under his control such books, invoices, papers, reports and/or memoranda, he shall refuse to submit and exhibit the same for inspection and examination as required by this article, or if he shall fail or refuse to throw open any portion of his place of business to the Municipal License Officer or authorized designee as this section requires, then in either event, it shall be the duty of the Municipal License Officer to ascertain the license tax classification of such person from the best information and data obtainable and to assess against such person the correct license tax according to the classification thus ascertained.

(d) When the classification of such person and the amount of license tax due from him or her shall have been ascertained and fixed by the Municipal License Officer, it shall be the duty of such Municipal License Officer to mail to such person notice of such determination and to demand of such person immediate payment of the amount of tax ascertained to be due from him or her, less any amount such person may have theretofore paid upon the tax to be due. If the amount of tax demanded be not paid within ten (10) days of the mailing of such demand, the Municipal License Officer shall notify such person by registered mail and/or hand delivery and signed receipt obtained that at a time and place specified in said notice he or she will apply to the City Council for revocation of such person's license. At the time and place as specified such person may appear before the council in person and by counsel, one or both, and shall show cause, if any there be, why said license should not be revoked. Upon such hearing, and for all other purposes, the decision and determination of the Municipal License Officer as to classification and the amount of license tax due shall be deemed correct and final unless and until it shall be satisfactorily shown that such decision and determination is incorrect.

(e) Where the licensee sells beer and/or spirituous and vinous liquors, and intermingles the receipts from such sales with receipts of his other business without keeping a separate intelligible record of each the beer and/or spirituous and vinous liquor sales, it shall be the duty of the Municipal License Officer to use the best information she / he can obtain and there from make a reasonable estimate of the receipts from the beer and/or spirituous and vinous liquor sales; that estimate is to be final as to the total amount of receipts or sales allocable to beer and/or spirituous and vinous liquors, except the licensee through written application to the Municipal License Officer may request a hearing before the City Council for the purpose of reviewing the Municipal License Officer's estimate, and the council then making a final fixation of the allowable amount of receipts from the sale of beer and/or spirituous and vinous liquors, to be issued in the final computation of the various license due by the licensee.

## **SECTION 10. Unlawful to obstruct**

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this Article, nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this Article.

## **SECTION 11. Privacy**

- (a) It shall be unlawful for any person connected with the administration of this Article to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this ordinance, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this Article.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the City Council upon their request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

## **SECTION 12. Failure to file assessment**

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

## **SECTION 13. Lien for non-payment of license tax**

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by Alabama Code, Section 11-51-96 (1975).

## **SECTION 14. Criminal penalties**

Any person found guilty of violating any of the provisions of this Article shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period of not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

## **SECTION 15. Civil penalties**

In addition to the remedies provided by Section 11-51-150, *Code of Alabama*, 1975, et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this ordinance is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The City of Leeds, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same pursuant to Section 11-51-150, *Code of Alabama*, 1975. The municipality may file in the circuit court, in the county in which said petitioning municipality is situated a petition to enjoin the operation and conduct of any business, occupation, trade or profession subject to a municipal privilege license or excise tax imposed by the petitioning municipality and which is delinquent in whole or in part. Said petition shall be verified by the Mayor, Municipal License Officer, Police officer or by any other governing official or by any employee of the municipality authorized to receive or collect said license or tax.

## **SECTION 16. Penalties and interest**

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen (15%) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be increased by an additional fifteen (15%) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.
- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be increased by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one (1%) percent per month pursuant to Section 11-51-208(f), *Code of Alabama*, 1975.

## **SECTION 17. Prosecutions unaffected**

The adoption of this Article shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this Article; nor shall any civil action or cause of action

existing prior to or at the time of the adoption of this Article be affected in any manner by its adoption.

#### **SECTION 18. Procedure for approval or denial of new applications**

(a) The Municipal License Officer shall have the authority to investigate and approve all new applications which are in compliance with the provisions of this Ordinance and all other applicable City, County and State laws, and to deny any applications which are not in compliance with the provisions of this Ordinance and all other applicable City, County and State laws. In all situations in which the Municipal License Officer provisionally determines that a new business license should not be issued for reasons other than set forth above, he or she shall refer such application to the City Council for a determination of whether such license should or should not be issued. Additionally, the Municipal License Officer may, in his or her discretion, refer any new application to the City Council for a determination of whether such license should or should not be issued.

(b) If the City Council denies the issuance of any license referred to it, the Municipal License Officer shall promptly notify the applicant of the City Council's decision.

(c) If said applicant desires to appear before the City Council to show cause why said license should be issued, he shall file a written notice with the Municipal License Officer, said notice to be filed within two (2) weeks from the date of mailing by the Municipal License Officer of the notice of the denial of such license by the City Council.

(d) Upon receipt of the notice referenced in subparagraph (c), the Municipal License Officer shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the City Council and shall give the notice of the date, time and place of said hearing to the applicant.

(e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the City Council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.

(f) If the City Council determines from the evidence presented that the business would violate any applicable laws or ordinances or that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order denying the license; otherwise, the City Council shall order that said license be issued upon payment of any required license fees.

#### **SECTION 19. Procedure for revocation or suspension of license**

(a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the City Council for the violation by the licensee, his agent, servant, or employee of any provision of this Article or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the City Council if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the City Council if, in connection with the issuance or

renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.

(b) The conditions herein above set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

(c) The City Council shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the City Council shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

## **SECTION 20. Refunds On Overpayments**

(a) Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

(b) A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.

(c) The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

(d) If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

(e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of Jefferson County. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

## **SECTION 21. Delivery License**

In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

- (a) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
- (b) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
- (c) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
- (d) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand and no/100 (\$75,000) dollars during the license year;
- (e) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
- (f) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (g) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand and no/100 (\$75,000) dollars limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (h) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (i) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (j) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.



## SECTION 22. License classification codes

Act 2006-586 of the 2006 Regular Session of the Alabama Legislature known as the “Municipal Business License Reform Act of 2006” require identification (sector/subsector) numbers based upon the North American Industrial Classification System (NAICS) as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required. The descriptions listed beside each NAICS code incorporate examples of each category; however these examples are not all inclusive. A business is classified and licensed based upon the business activity or activities which it conducts within the City. Each business will be placed in the NAICS sector/sub-sector which best matches its activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The Municipal License Officer or his designee may assign additional digits of each NAICS code for reporting purposes and proper administration of this ordinance.

CODE	TITLE / DESCRIPTION	Schedule
	<b><u>Agriculture, Forestry, Fishing &amp; Hunting</u></b>	
111	<b>Farming and Crop Production</b> - farms, agricultural nurseries, groves, orchards, vineyards	A
112	<b>Animal Production</b> - dairy, cattle, hog & pig, poultry, sheep, goats, equine, all other animals	A
113	<b>Forestry</b> - forestry, logging, timber trust operations, timber management	A
114	<b>Hunting/Trapping/Fishing</b> - includes preserves and retreats	A
115	<b>Support Services for Agriculture/Forestry/Fishing/Hunting</b> - ginning, soil preparation, cultivation, post harvest activities, horse boarding or breeding services	A
	<b><u>Mining / Quarrying</u></b>	
211	<b>Mining, Oil &amp; Gas</b> - crude petroleum & natural gas extraction	A
212	<b>Mining &amp; Quarrying, Other</b> - coal, minerals, metals, granite, limestone, stone, sand, all other than oil and gas	A
213	<b>Support Activities for Mining/Quarrying</b> - includes oil and gas wells	A
	<b><u>Utilities</u></b>	
2211	<b>Electric Power Company</b> - <i>State regulated per 11-51-129 of the Code of Alabama</i>	B
2212	<b>Natural Gas Company</b> - <i>State regulated per 11-51-129 of the Code of Alabama</i>	B
2213	<b>Water, Sewage Treatment, Steam, Other</b>	B
	<b><u>Construction / Contractor / Subcontractor</u></b>	
23611	<b>Contractor - Residential</b> - <i>Licensing required from the Alabama Home Builders Licensure Board</i>	C
236118	<b>Home Improvement/Handyman</b> - <i>When State Licensing is not required for the type or volume of work</i>	D
2362	<b>Contractor – Nonresidential</b> - <i>Licensing required from the Alabama Licensing Board for General Contractors</i>	C
237210	<b>Land Subdivision/Development</b> - developing and subdividing real property into lots for sale to others	A
238110	<b>Subcontractor -Concrete</b> - pouring, pumping, finishing	D

238120	<b>Subcontractor - Structural Steel, Precast Concrete</b>	D
238130	<b>Subcontractor -Carpentry</b> - framing & finishing	D
238140	<b>Subcontractor -Masonry</b> - brick, block, stone, exterior marble	D
238150	<b>Subcontractor -Glass &amp; Glazing</b> - <u>installation only</u> - mirrors, stained glass, glass (except automotive)	D
238160	<b>Subcontractor - Roofing</b>	D
238170	<b>Subcontractor -Siding</b> - <u>installation only</u> - siding, gutters and down spouts, flashing, fascia	D
238190	<b>Subcontractor - Other Structure, Foundation or Building Exterior</b> - <u>installation only</u> - decks, awnings, exterior shutters, on-site welding, wrought iron and ornamental metal work, fire escape	D
238210	<b>Subcontractor - Electrical</b> - <i>Licensing required from the Alabama Electrical Contractors Board</i>	D
238220	<b>Subcontractor - HVAC</b> - <i>Licensing required from the Alabama Board of Heating and Air Conditioning Contractors</i>	D
238230	<b>Subcontractor - Plumbing</b> - <i>Certification required from the Alabama Plumbers and Gas Fitters Examining Board</i>	D
238240	<b>Subcontractor - Gas</b> - <i>Certification required from the Alabama Plumbers and Gas Fitters Examining Board</i>	D
238250	<b>Subcontractor -Sprinkler System</b> - installation of fire or lawn sprinkler systems	D
238290	<b>Subcontractor - Other Building Equipment</b> - <u>installation only</u> ATM teller machines, automatic gates for garages and parking lots, home satellite dishes, vaults, safe and banking machines, commercial or industrial garage doors, gasoline pumps	D
238295	<b>Subcontractor - Elevator/Escalator</b> - <i>Licensing required from the Alabama Department of Labor, Elevator Safety Review Board</i> - installation, repair, or inspection of elevators, escalators, dumbwaiters, moving sidewalks, platform lifts, stairway chairlifts	D
238310	<b>Subcontractor - Drywall/Acoustical/Insulation</b>	D
238320	<b>Subcontractor - Painting and Wall Covering</b>	D
238330	<b>Subcontractor - Flooring</b>	D
238340	<b>Subcontractor - Tile, Terrazzo, Mosaic</b>	D
238390	<b>Subcontractor - Other Building Finishing</b> – waterproofing on site bath tub refinishing, concrete coating/sealing, caulking contractors, <u>installation only of</u> : closet organizer systems, metal or wire shelving, spectator seating/bleachers, window treatments	D
238910	<b>Subcontractor -Site Preparation, Excavating, Grading</b> - blasting, boring, trenching, dirt moving, bulldozer work, land clearing, demolition	D
238915	<b>Subcontractor - Septic Tank Systems</b> - <i>Licensing required from the Alabama Onsite Wastewater Board</i> - installation, servicing, cleaning or maintenance	D
238990	<b>Subcontractor - Not otherwise listed</b> - <u>installation only</u> - artificial turf, asphalt paving, boat lifts, playground equipment, scaffold erecting and dismantling, tank lining, steeple work, underpinning, screen enclosure, fence installation, mobile home set up and tie down, house moving, sand blasting, site cleanup	D
238995	<b>Swimming Pool Contractor</b> - <i>Licensing required from the Alabama Licensing Board for General Contractors</i>	C
	<b><u>Alcohol Licenses - Requires Alabama ABC Board License</u></b>	
445310	<b>Lounge Retail Liquor (Class I)</b>	E
445311	<b>Lounge Retail Liquor (Class II Package)</b>	E
445312	<b>Restaurant Retail Liquor</b>	E
445313	<b>Club Retail Liquor, Class I</b>	E
445314	<b>Club Retail Liquor, Class II</b>	E
445315	<b>Retail Beer, off-premises and on-premises</b>	E

445316	<b>Retail Beer, off-premises</b>	E
445317	<b>Retail Table Wine, off-premises and on-premises</b>	E
445318	<b>Retail Table Wine, off-premises</b>	E
424810	<b>Liquor Wholesale</b>	E
424811	<b>Beer Wholesale</b>	E
424812	<b>Wine Wholesale</b>	E
424813	<b>Beer and Wine Wholesale</b>	E
424814	<b>Alcoholic Beverage Warehouse</b>	E
424815	<b>Beer, Wine Wholesale, each additional Warehouse</b>	E
445320	<b>Special Retail, 30 days or less</b>	E
445321	<b>Special Retail, more than 30 days</b>	E
445330	<b>Special Events</b>	E
312120	<b>Manufacture</b>	E
424816	<b>Importer of Alcoholic Beverages</b>	E
312121	<b>Brewpubs</b>	E
	<b><u>Manufacturing</u></b>	
311	<b>Food Products Manufacturing -</b> (for human or animal consumption) processing, manufacturing, milling, slaughtering, canning, refining	F
312	<b>Beverage and Tobacco Manufacturing -</b> ice manufacturing, soft drinks, bottled drinks, bottled water, other than alcoholic beverages	F
313	<b>Textile Manufacturing - Mills -</b> fabric, thread, yarn	F
314	<b>Other Mill Operations -</b> (not covered in 313) - rugs, carpet, linens, curtains, draperies, canvas, rope, cordage, twine	F
315	<b>Apparel Manufacturing -</b> (men, women, children, infant) - hosiery, lingerie, clothing, outerwear, accessories	F
316	<b>Leather and Allied Products Manufacturing -</b> shoes, all footwear, handbags, luggage, leather goods, leather/hide tanning	F
321	<b>Wood Manufacturing -</b> sawmill, wood preservation, veneer, trusses, millwork, pallets, other wood product manufacturing	F
322	<b>Paper, Pulp Manufacturing -</b> pulp mill, paper mill, converted products, tubes, stationery, cores	F
323	<b>Printing and Related Support Activities -</b> screen, quick, digital, lithographic, books, forms, handbills, other commercial printing, print shops	F
324	<b>Petroleum &amp; Coal Products Manufacturing -</b> asphalt, grease, roofing, paving products laboratory, ophthalmic, jewelry, sporting goods, toys, burial caskets, musical instruments, brooms, mops, brushes, inked ribbons, needles, pins, buttons, pencils and all marking devices, other miscellaneous manufacturing	F
325	<b>Chemical Manufacturing -</b> petrochemical, industrial gas, synthetic dye, other basic inorganic chemical manufacturing, resin, synthetic rubber, artificial synthetic fibers, pesticide, fertilizer, other agricultural chemical, pharmaceutical, medicine, paint, coating, adhesive, soap and other chemical product manufacturing	F
326	<b>Plastics and Rubber Products Manufacturing -</b> plastic and tire manufacture, pipe, hoses, belts, bottle, sheet, foam	F
327	<b>Nonmetallic Mineral Product Manufacturing -</b> nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other	F
331	<b>Primary Metal Manufacturing -</b> metal manufacturing, iron, steel, aluminum, copper, other nonferrous	F
332	<b>Fabricated Metal Product Manufacturing -</b> fabricated metal, cutlery, structural, ornamental, wire, machine shops	F

333	<b>Machinery Manufacturing</b> – machinery manufacturing, farm, HVAC, office, industrial, engine, other	F
334	<b>Computer and Electronic Product Manufacturing</b> – computers and electronics, peripherals, audio, video, circuit boards	F
335	<b>Electrical Equipment Appliance Component Manufacturing</b> – electrical equipment, lighting, small appliance, battery, other	F
336	<b>Transportation Equipment Manufacturing</b> – transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle	F
337	<b>Furniture and Related Products Manufacturing</b> – furniture manufacturing, cabinets, office furniture, beds, kitchen	F
339	<b>Miscellaneous Manufacturing</b> – medical, dental, jewelry, sporting goods, toys, electric sign manufacturing and/or installation, all other	F
	<b><u>Wholesale Trade</u></b>	
423	<b>Wholesale - Durable Goods</b> - vehicles, machinery, furniture, construction materials, medical, dental, hospital, computer and peripheral equipment, coal, minerals, electrical, electronics, farm and garden equipment and machinery, hardware, mining, industrial, transportation, sporting/recreational, toys, hobby, jewelry, precious stone and metals, other durable goods	G
424	<b>Wholesale - Nondurable Goods</b> - paper, apparel, grocery, dairy, beverages, drugs, footwear, books, livestock, plastics materials, other chemical products, paint, varnish, flowers, nursery and floral products, tobacco products, other nondurable	G
4247	<b>Wholesale Gasoline Distributor</b>	H
42512	<b>Agent/Broker</b> - sale of goods owned by others on a fee or commission basis, other than real estate agent	G
	<b><u>Retail Trade</u></b>	
4411	<b>Motor Vehicle Dealer, Retail</b> - New and/or Used - autos, boats, recreational vehicles, motorcycles, other motor vehicles	A
4413	<b>Automotive Parts/Accessories, Retail</b> - all parts, tires	A
442	<b>Furniture/Furnishings, Retail</b> - household or office furniture and furnishings (indoor or outdoor), furniture store with appliances, mattresses, lamps, linens, picture frames, glassware, bath shops	A
44221	<b>Floor Coverings, Retail</b>	A
4431	<b>Electronics and Appliance, Retail</b> - household appliances, radio, television, computer, computer software, cameras and supplies, other electronics	A
444	<b>Building Materials, Retail</b> - paint, wallpaper, home centers, nursery or garden center, hardware, hand tools, power tools	A
4442	<b>Lawn &amp; Garden Equipment</b> - farm and outdoor power equipment	A
4451	<b>Grocery/Food, Retail</b> - (except convenience store) - includes meat, fish and seafood markets. <i>Health Dept. approval required.</i>	A
44523	<b>Produce Market/Store</b>	A
445291	<b>Baked Goods, Retail</b> - bakery, confectionary, candy, nuts	A
4461	<b>Health/Personal Care, Retail</b> - optical, hearing aids, cosmetics, beauty supplies, perfume, vitamins and supplements, medical equipment, prosthetic devices, other personal care products	A
44611	<b>Drug Store/Pharmacy</b>	A
447	<b>Convenience Store/Truck Stop</b> - (retail fuel license is separate)	A
4471	<b>Gasoline, Retail</b> - with or without store -gasoline, kerosene, petroleum products, any liquid fuel	A

448	<b>Clothing/Accessories, Retail</b> - (men, women, children, infant) - shoes, jewelry, luggage, leather goods, other	A
451	<b>Sporting Goods/Hobby, Retail</b> - sporting goods, hobby, craft supplies, guns, fishing gear and supplies, toys, games, sewing, needlework, piece goods, musical instruments and supplies, books, newsstands, prerecorded tapes, compact discs and records	A
4521	<b>Department Store</b> - department, discount department, warehouse clubs, super centers, all other general merchandise	A
453	<b>Miscellaneous, Retail</b> - cards, gifts, party goods, candles, seasonal goods, trophies, flags and banners, janitorial equipment, swimming pool supplies, hot tubs, home security equipment, collectors items such as coins, cards and stamps, police supplies, monumental/burial markers, art supplies, other	A
4531	<b>Florist</b>	A
45321	<b>Office Supplies &amp; Stationery, Retail</b>	A
4533	<b>Used Merchandise -Store</b> - antiques, secondhand goods, flea market, other used goods (excluding used vehicles and businesses subject to Alabama Pawnshop Act, Ala. Code 5-19A-1)	A
45391	<b>Pets/Pet Supplies, Retail</b>	A
45392	<b>Art Dealer, Retail</b>	A
45393	<b>Manufactured (Mobile) Home Dealer</b>	A
453991	<b>Tobacco, Retail</b>	A
453992	<b>Going Out of Business Sale</b> - <i>Reference Ala. Code, Sec. 8-13-1, et. seq.</i>	V
453993	<b>Short Term Business</b>	W
453994	<b>Delivery License</b> - retail or wholesale merchandise	Sec. 21
453998	<b>Fireworks</b> – <i>Reference City of Leeds Code</i>	I
4541	<b>Electronic Shopping &amp; Mail Order</b> - internet sales, web sales, electronic sales, mail order sales, catalog sales, and television sales.	A
4542	<b>Vending Machines</b> – machines or devices that vend a product or display of information. Requires taxpayer to purchase a decal for each machine or device located within City of Leeds. City of Leeds decal must be displayed on each device. Does not include game machines or amusement devices, see 7131.	S
45431	<b>Fuel Dealer</b> - bottled gas, heating oil, LPG, coal, firewood	A
454390	<b>Other Direct Sales</b> - in-home sales, party plan merchandisers and other non-store retailers who are not Itinerant Vendors as defined in Schedule BB	A
454391	<b>Itinerant Vendors</b> - see schedule for definition.	BB
	<b><u>Transportation and Warehousing</u></b>	
481	<b>Air Transportation</b> - passenger, freight, chartered, shipping	A
482	<b>Rail Transportation</b> - <i>State regulated per 11-51-124 of the Code of Alabama</i> , passenger, freight	State Max
483	<b>Water Transportation</b> - freight, passenger	A
484	<b>Truck Transportation</b> – terminals, local, long distance, freight, moving. <i>State regulated per 37-3-33 of the Code of Alabama</i>	DD
4842	<b>Express Companies</b>	X
485	<b>Passenger Transportation, Ground - Bus/Transit</b> - local or intra-city, bus, cable, commuter transit, light rail, subway. <i>State regulated per 37-3-33 of the Code of Alabama</i>	DD
48531	<b>Taxicab</b> - <i>Reference City of Leeds Code</i>	A
48532	<b>Limousine</b> - van, buggy, vehicles with driver, except shuttle service and taxicabs	A
4854	<b>School or Employee Bus Service</b>	A
4859	<b>Transportation, Ground - Other</b> - shuttle, vanpool, special needs	A
486	<b>Transportation - Pipeline</b> - pipeline operation or transportation of crude oil, natural gas, gasoline and other petroleum products, or storage of these products	A

487	<b>Transportation - Scenic/Sightseeing</b> - (land, water, air) - helicopter, glider excursion, hot air balloon, boat, bus, cable car, tramway, horse-drawn carriage, other	A
48849	<b>Transportation Support Services</b> - truck inspection or weighing station/service, street cleaning	A
48841	<b>Motor Vehicle Towing</b> - tow truck, wrecker service	A
488991	<b>Transportation - Crating/Packing</b> - preparing goods for shipping or transportation	A
492	<b>Couriers/Delivery Service</b> - courier and local messenger, delivery service	A
493110	<b>Warehousing</b> - storing goods belonging to others, general warehouse, fur storage, refrigerated goods, does not include self storage or mini-warehouses	A
493190	<b>Warehouse/Storage</b> - storing own goods, to be sold or used at another location, does not include self storage or mini-warehouses	CC
	<b><u>Information</u></b>	
511	<b>Publishing Industries</b> - (except internet) -newspapers, books, periodicals, directories and mailing lists, catalogs, programs, coupons, software publishing	A
512	<b>Motion Picture, Sound, Music Production/Distribution</b> - films, motion pictures, instructional videos, TV commercials, sheet music, music videos, records, sound recording studios	A
512131	<b>Motion Picture Theaters</b> - movie, drive-in, outdoor, open-air	A
515	<b>Broadcasting Station/Network</b> - radio and television, piped in music service	A
516	<b>Publishing - Internet</b> - all publishing via internet only	A
517110	<b>Telecommunications - Telephone Local</b> - <i>State regulated per 11-51-128 of the Code of Alabama</i>	State Max
517111	<b>Telecommunications - Telephone Long Distance</b> - <i>State regulated per 11-51-128 of the Code of Alabama</i>	State Max
5172	<b>Telecommunications</b> - cellular and other wireless paging, beepers	A
5173	<b>Telecommunications - Resellers</b> - resellers of service	A
5174	<b>Satellite Telecommunications</b>	A
51751	<b>Telecommunications - Cable</b> - cable program distribution operators	J
518	<b>Internet Service Provider</b>	A
519	<b>Information Services</b> - bookmobile, music or film library or archive, providing, storing, processing access to information, news syndicate, news reporting service and wire service	A
	<b><u>Finance and Insurance</u></b>	
522110	<b>Bank - Main Office - not branch location or ATM</b> - <i>State regulated per 11-51-130 of the Code of Alabama</i>	K
522111	<b>Bank Branch or ATM</b> - not main office of bank	K
522120	<b>Savings and Loan - not branch location or ATM</b> - <i>State regulated per 11-51-131 of the Code of Alabama</i>	K
522121	<b>Savings and Loan Branch or ATM</b> - not main office	K
5222	<b>Consumer Credit Services</b> - loan or finance company (excluding mortgage loans), credit card issuing, financing of automobiles, trucks, equipment and machinery, student loans, money orders, travelers' checks	A
522298	<b>Pawn Shop</b> - whether title or merchandise - <i>Reference City of Leeds Code. In addition, business must register for and show proof of participation in "Leads OnLine."</i>	A
522299	<b>Precious Metal Objects Dealer</b> - <i>Reference Ala. Act 2010-732</i>	A
52231	<b>Mortgage Loan</b> - mortgage loan office, loan broker's office or agency	A
522390	<b>Other Financial Transaction Services</b> - check validation or clearing service, electronic funds transfer service	A
522391	<b>Loan Servicing/Check Cashing Service</b>	A

523	<b>Securities, Commodity, Investment</b> - brokerage, stock broker, mutual fund agency, financial planning, investment management, pension fund and mutual fund management	A
524114	<b>Insurance Company - Other Than Fire &amp; Marine</b> - <i>State regulated per 11-51-120/123 of the Code of Alabama</i>	L
524126	<b>Insurance Company - Fire &amp; Marine</b> - <i>State regulated per 11-51-120/123 of the Code of Alabama</i> - fire, marine, casualty	M
5242	<b>Insurance Office</b> - title insurance, claims adjuster, third party processing, investigations, claims processing services	A
525	<b>Funds, Trusts, Other Financial Agencies</b> - funds, plans, and/or programs organized to pool securities or assets for others (excluding the Alabama Municipal Funding Corp.)	A
	<b><u>Real Estate, Rental/Leasing of Real or Personal Property</u></b>	
5311	<b>Lessors of Real Property</b> - owner of real property, residential or commercial, where property is leased to another. Does not include rental of self storage or mini-warehouses, mail boxes or promoters of performing arts, sports, and similar events.	U
53113	<b>Mini-warehouses, Self Storage</b> - includes only warehouses that are zoned, built and designated as mini-warehouses	A
53119	<b>Mobile Home Park</b>	A
531210	<b>Real Estate Company</b> - selling, buying and renting of real estate for others with place of business in city	A
53121	<b>Real Estate Agent</b> – separate from license on real estate company and only where salesperson or broker has formed legal entity to receive profit, compensation, commission, or fee subject to Title 34, Chapter 27 of Alabama Code.	N
5313	<b>Real Estate -Other Activities</b> - listing service, escrow agency	A
53131	<b>Real Estate Property Managers</b>	U
53132	<b>Real Estate Appraiser</b> - <i>Licensing required from the Alabama Real Estate Appraisers Board</i>	A
532	<b>Rental/Leasing</b> - all tangible property, except automotive	A
5321	<b>Rental/Leasing - Automotive</b> - (without driver) -automotive vehicles, trucks, truck tractors, buses, semi-trailers, utility trailers, RVs. Does not include: on-site mobile home rentals, pleasure boats, canoes, bicycles or motorcycles, farm equipment or industrial equipment.	A
	<b><u>Professional, Scientific and Technical Services</u></b>	
5411	<b>Attorney/Lawyer</b>	N
541210	<b>Accounting, Other</b> - (non CPA) - tax preparation, payroll services, bookkeeping, billing services, other accounting	A
541211	<b>Certified Public Accountant</b>	N
5413	<b>Architect/Architectural Service</b> - <i>Registration required with the State of Alabama Board for Registration of Architects</i>	N
54133	<b>Engineer</b> - <i>Licensing required from the Alabama State Board of Licensure for Professional Engineers &amp; Land Surveyors</i> - engineering office, engineering design or consulting services	N
54134	<b>Drafting Service</b> - blueprint drafting service	A
54135	<b>Building Inspection Services</b> - <i>Licensing required from the Alabama Building Commission for each inspector</i>	A
54137	<b>Surveyor</b> - <i>Licensing required from the Alabama State Board of Licensure for Professional Engineers &amp; Land Surveyors</i>	N
54138	<b>Testing Service/Laboratory</b> - all testing or laboratory services except medical or veterinary	A
54141	<b>Interior Design Service</b> - interior decorating or design service	A

54143	<b>Graphic Art/Design</b>	A
54149	<b>Other Design Service</b> - clothing, textile, fur, jewelry, shoes	A
5415	<b>Custom Computer Services</b> - custom software development, custom programming, web page design, hardware consulting, custom software installation	A
54161	<b>Consulting - Management, Marketing, Administrative</b> - consulting for: office management, records management, general management, human resources, benefits, labor relations, marketing, product development	A
54162	<b>Consulting, Environmental</b> - environmental, sanitation, other	A
54169	<b>Consulting - Other Scientific or Technical</b> - energy, safety, agronomy, chemical, biological, economic, hydrology, nuclear	A
5417	<b>Research and Development</b> - medical, engineering, life sciences, social sciences	A
5418	<b>Advertising and Related Services</b> - advertising agency, public relations agency, advertising materials distribution, other forms of advertising not otherwise classified	A
54185	<b>Display Advertising</b> - billboards, aerial, transit advertising, water towers	O
54189	<b>Sign Painting/Lettering</b> - painted or lettered (non-electric)	A
54192	<b>Photographer</b> - studio, portrait photography, school photography, video photography, video taping services	A
54193	<b>Translation/Interpretation Service</b>	A
54194	<b>Veterinary Services</b> - veterinarian practice, animal hospital, veterinary testing and inspection services	N
54199	<b>Professional Services, Other</b> - scientific, technical or professional not otherwise classified -arbitration, conciliation and mediation services, consumer credit counseling, estate assessment, handwriting analysis, meteorological service, patent marketing	N
	<b><u>Management of Companies and Enterprises</u></b>	
551111	<b>Offices of Bank Holding Companies</b> — <i>subject to state regulation under 11-51-130(a)(12)</i>	State Max
551112	<b>Corporate, Subsidiary, and Regional Managing Offices</b> - offices of other holding companies, corporate office, head office, district or regional office, subsidiary management office	A
	<b><u>Administrative/Support/Waste Management/Remediation</u></b>	
561110	<b>Office Administrative Services</b> - corporate office, head office, district or regional office, subsidiary management office	P
561210	<b>Facility Support Services</b> - contractual management for offices of dentists, physicians or other medical offices, hotels or motels, correctional facilities, government facilities	A
561310	<b>Staffing Service</b> - employment agency, placement agency, labor pool, temporary employment service, employee leasing, professional employer organization	A
561410	<b>Business Support Services</b> – document preparation services, office support services, dictation, stenography, typing, transcription, proofreading, resume preparation, telephone answering/message service, floral wire service, telemarketing, court reporting, credit rating or reporting service, collection agency	A
561431	<b>Private Mailing Service</b> - private mail box rental, private mail centers, parcel mailing service	A
561491	<b>Repossession Service</b>	A
5615	<b>Travel/Tour/Convention Bureaus</b> - travel agency, tourism or visitors bureau, motor travel clubs, ticket agencies, time share exchange service, reservation agencies	A
5616	<b>Investigation/Security Service</b> - detective agency, private investigator/detective, polygraph service, security guard, patrol service, armored car service	A
561621	<b>Security Systems</b> - <i>Licensing required from the State of Alabama Electronic Security Board of Licensure</i> - installation, repair or monitoring of burglar or security systems	A



561622	<b>Locksmith</b> - <i>Licensing required from the State of Alabama Electronic Security Board of Licensure</i>	A
56171	<b>Exterminating/Pest Control</b> - <i>Certification required from the Alabama Department of Agriculture and Industries</i>	A
56172	<b>Janitorial Services</b>	A
561730	<b>Landscaping Services – Landscape Architects</b> - <i>Certification required from the Alabama Department of Agriculture and Industries</i>	A
561731	<b>Lawn Maintenance</b> - lawn mowing and other work not requiring certification from the State Board of Agriculture, includes tree-trimmers and landscape contractors	A
56174	<b>Carpet/Upholstery Cleaning</b>	A
56179	<b>Other Services to Buildings</b> - chimney cleaning, duct cleaning, gutter cleaning, swimming pool cleaning, pressure or power washing, drain cleaning, parking lot cleaning	A
5619	<b>Organizational Support Services</b> - packaging and labeling service, gift wrapping, convention/trade show organizer or promoter, auctioneer, coupon processing/redemption, meter reading service, inventory taking service, utility line location service	A
562	<b>Waste Collection/Treatment/Disposal</b> - garbage or trash collection, recyclable material collection, landfill, site remediation service, toilet rentals/servicing, grease trap cleaning	A
5621	<b>Waste Grease Collection</b> - <i>State regulated per 11-40-23 of the Code of Alabama</i>	State Max
	<b><u>Educational Services</u></b>	
611	<b>Educational Services</b> - school, training school, technical or trade school, cosmetology school, tutoring program, truck driving school, culinary arts school, life guard training, first aid instruction, yoga instruction, educational testing service	A
	<b><u>Healthcare and Social Assistance</u></b>	
621	<b>Healthcare Services</b> - outpatient care center, imaging center, medical and diagnostic laboratory, home healthcare service, family planning, kidney dialysis, blood/organ/tissue bank	A
6211	<b>Physician</b> - surgeon, psychiatrist, ophthalmologist	N
6212	<b>Dentist</b> - orthodontist, endodontist, oral surgeon, periodontist	N
62131	<b>Chiropractor</b>	N
62132	<b>Optometrist</b>	N
62133	<b>Mental Health Practitioner</b> - psychologist, psychotherapist, psychoanalyst, social worker	N
62134	<b>Physical, Occupational, Speech Therapist, Audiologist</b>	N
621391	<b>Podiatrist</b>	N
621395	<b>Massage Therapist</b> - <i>Licensing required from the Alabama Board of Massage Therapy</i>	A
621399	<b>Health Practitioner</b> - acupuncturist, hypnotherapist, dietitian, physician's assistant	A
62191	<b>Ambulance/Rescue Services</b>	A
6221	<b>Hospital</b> - general medical, surgical, rehabilitation, (except psychiatric or substance abuse)	A
6222	<b>Psychiatric or Substance Abuse Hospital</b> - facility/hospital	Q
623	<b>Nursing Care Facility</b> - residential care facility, nursing home, convalescent home, retirement home, inpatient hospice care, mental retardation facility, assisted living facility	A
62399	<b>Other Residential Care Facility</b> - boot camp, group foster home, boys' and girls' residential facilities, halfway group home, homes for unwed mothers, orphanage	A
624	<b>Social Assistance Services</b> - adoption agency, adult day care center, senior citizen center, suicide crisis center, rape crisis center, telephone counseling service, food bank, meal delivery program, homeless shelter, battered women's shelter, vocational rehabilitation services, disaster/emergency relief services	A

6244	<b>Child Day Care Center</b> - <i>Licensing required from the Alabama Department of Human Resources</i> - nursery, day care center, child care center, pre-kindergarten, before and after school care	A
62441	<b>Child Care, In-Home</b> - <i>Licensing required from the Alabama Department of Human Resources</i> - in provider's home	A
	<b><u>Arts, Entertainment and Recreation</u></b>	
711	<b>Concerts, Sports and Amusement</b> - primarily spectator events, musical shows or productions, plays, theatrical productions, music festival, performing arts, beauty pageant, sports events, race track, dog track, motorcycle track, horse show, air show, and related activities such as training, managing or promoting	A
71119	<b>Carnival, Circus, Traveling Show</b> – <i>Reference City of Leeds Code</i>	R
71132	<b>Special Events</b> - Organizer, promoter or sponsor	AA
712	<b>Museum, Historical Site</b> - botanical gardens, nature park, zoo, art gallery, observatory, caverns, sanctuary	A
713	<b>Recreation</b> - amusement, theme or water parks, go-cart track, indoor play area, tennis court, swimming pool, skating rink, golf course, country club, skiing facility, marina, participant sporting event or activity, shooting gallery or range	A
7131	<b>Game/Amusement Device</b> - game machines, music boxes, pool tables. Requires taxpayer to purchase a decal for each machine or device located within City of Leeds. City of Leeds decal must be displayed on each device. Does not include vending machines, see 4542.	S
71394	<b>Fitness/Recreation Center</b>	A
71395	<b>Bowling Center</b>	A
	<b><u>Accommodation and Food Services</u></b>	
7211	<b>Hotel/Motel</b> - hotel, motel, bed-and-breakfast inn, cabin, lodge, cottage, rooming house, boarding house	A
7212	<b>RV Park/Campground</b>	A
7221	<b>Restaurant, Full Service</b> - <i>Health Department approval required</i>	A
7222	<b>Restaurant, Limited Service</b> - fast food restaurant, sandwich shop, delicatessen, drive-in restaurant, carry-out restaurant. <i>Health Department approval required</i>	A
7223	<b>Caterer/Mobile Food Service</b> - caterer, food cart, concession stand, food service contractor, ice cream truck which are not Itinerant Vendors under Schedule BB. <i>Health Department approval may be required</i>	A
7224	<b>Bar/Lounge/Club</b> - <i>Alabama ABC Board License required</i> - bar, lounge, club or tavern that serves alcoholic beverages	A
	<b><u>Other Services</u></b>	
811	<b>Repair Service/Shop</b> - (except automotive), electronics, appliances, televisions, office machines, computers, cameras, communications equipment, industrial machinery/equipment, commercial refrigeration equipment, small engines, tools, home and garden equipment, footwear and leather goods, bicycles, clocks, garment alteration shops	A
8111	<b>Automotive Repair</b> - automotive service, repair, paint, restoration, auto customizing, auto window tinting	A
811192	<b>Car Wash</b> - truck wash, detailing service, self service	A
81142	<b>Reupholstery Shop</b> - reupholstery, repair, restoration, or refinishing of furniture	A
8121	<b>Personal Care Service</b> - tanning salon, weight reduction center or workshop, electrolysis service	A

812111	<b>Barber</b>	A
812112	<b>Cosmetologist</b> - <i>Licensing required from the Alabama Board of Cosmetology</i>	A
812113	<b>Manicurist/Nail Technician</b> - <i>Licensing required from the Alabama Board of Cosmetology</i>	A
812199	<b>Tattoo Parlor</b> - <i>Health Department approval required</i>	A
8122	<b>Funeral Home/Cemetery</b> - and related services	A
81231	<b>Laundromat</b> - coin operated, self service	A
81232	<b>Dry Cleaners</b>	A
81233	<b>Linen Supply</b>	A
8129	<b>Personal Service</b> - film developing, concierge service, parking lot, valet parking, dating service, house sitting, personal fitness trainer, restroom operation, personal shopper, singing telegrams, shoeshine service, wedding chapel, wedding planner	A
81291	<b>Pet Care Service</b> - animal shelter, animal grooming, boarding, sitting, training	A
81299	<b>All other personal services</b> - escort services, astrology, palm reading, fortune telling social/dating services	Z
812995	<b>Bail Bondsman</b> - <i>County Court authorization required</i>	Y
8130	<b>Social/Civic Organizations</b> - organization for disease research, human rights, grant making, fund raising for social welfare, charitable trusts	A
8131	<b>Not-for-profit ("Section 501(c)(3)") organizations.</b>	T
999	<b>Business - Other</b> - lines of business not otherwise classified	A

## SECTION 23. License Fee Schedules.

### Schedule "A" RETAIL SALES, GENERAL AND OTHER SPECIFIED BUSINESSES

Annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business of as follows:

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0	\$10,001.00	\$100.00
\$10,000.00	Over \$10,000.00	\$100.00 plus (1/5) of 1% (0.002) of gross receipts in excess of \$10,000 provided that the minimum license shall be \$100.00.

### Schedule "B" Utility: Electric Company, Gas Company, Water Works Company.

For selling or distributing electrical current, natural gas, or distributing water for domestic or commercial use, an amount equal to three (3) percent of the gross receipts *or State Maximum, see State regulated per 11-51-129 of the Code of Alabama*, of the business transacted in the municipality for the previous year for the sale or distribution of electrical current, natural gas or distributing water for domestic or commercial use from any point in or into the municipality. For selling or distributing electrical current, natural gas, or water for domestic or commercial use, an amount equal to one and one-half (1-1/2) percent of the gross receipts of the business transacted for the previous year for the sale or distribution of electrical current, natural gas or water for domestic or commercial use from any point outside of the municipality but within the police jurisdiction of the city.

## **Schedule “C” Contractor**

The annual license fee is \$300.00.

Must provide copy of current certification from appropriate State of Alabama board for the type of business activity (Licensing Board for General Contractors or Home Builders Licensure Board).

In addition to the contractor license, a separate gross receipts license must be obtained if the contractor operates a storefront, retail or wholesale operation, manufactures or fabricates an item, or is a licensed or authorized distributor, agent or supplier for a product or material.

## **Schedule “D” Subcontractor**

The annual license fee is \$60.00.

Must provide copy of current certification if certification is required by any State of Alabama board or agency.

In addition to the subcontractor license, a separate gross receipts license must be obtained if the subcontractor operates a storefront, retail or wholesale operation, manufactures or fabricates an item, or is a licensed or authorized distributor, agent or supplier for a product or material.

## **Schedule “E” Beer, Wine and Liquor**

(a) The annual license is hereby fixed as follows:

<b>Class.</b>	<b>State Code</b>	<b>Description</b>	<b>Amount</b>
445310	<b>010</b>	<b>Lounge Retail Liquor (Class I)</b>	\$500.00
445311	<b>011</b>	<b>Lounge Retail Liquor (Class II Package)</b>	\$500.00
445312	<b>020</b>	<b>Restaurant Retail Liquor</b>	\$500.00
445313	<b>031</b>	<b>Club Retail Liquor, Class I</b>	\$500.00
445314	<b>032</b>	<b>Club Retail Liquor, Class II</b>	\$500.00
445315	<b>040</b>	<b>Retail Beer, off-premises and on-premises</b>	\$75.00
445316	<b>050</b>	<b>Retail Beer, off-premises</b>	\$50.00
445317	<b>060</b>	<b>Retail Table Wine, off-premises and on-premises</b>	\$75.00
445318	<b>070</b>	<b>Retail Table Wine, off-premises</b>	\$75.00
424810	<b>080</b>	<b>Liquor Wholesale</b>	\$500.00
424811	<b>090</b>	<b>Beer Wholesale</b>	\$275.00
424812	<b>100</b>	<b>Wine Wholesale</b>	\$275.00
424813	<b>110</b>	<b>Beer and Wine Wholesale</b>	\$375.00
424814	<b>120</b>	<b>Alcoholic Beverage Warehouse</b>	\$200.00
424815	<b>130</b>	<b>Beer, Wine Wholesale, each additional Warehouse</b>	\$100.00
445320	<b>140</b>	<b>Special Retail, 30 days or less</b>	\$50.00
445321	<b>141</b>	<b>Special Retail, more than 30 days</b>	\$50.00
445330	<b>150</b>	<b>Special Events</b>	\$75.00
312120	<b>200</b>	<b>Manufacture</b>	\$500.00
424816	<b>210</b>	<b>Importer of Alcoholic Beverages</b>	\$250.00
312121	<b>220</b>	<b>Brewpubs</b>	\$500.00

Plus, an additional amount equal to ten (10%) percent of the total gross purchase of all liquor for consumption on premises or an additional amount equal to three (3%) percent of the total gross receipts of all liquor sold for off premises consumption, said amount to be paid monthly on the 20<sup>th</sup> day of each calendar month; for each person licensed by the Alcohol Beverage Control Board to operate a Lounge Retail Liquor License, Restaurant Retail Liquor License, Club Liquor License Class I, and Club Liquor License Class II.

If a special retail license is valid for more than thirty (30) days, in addition to the appropriate amount set out above: The licensee shall pay an additional amount equal to ten (10) percent of the total gross purchase of all liquor for consumption on premises or an additional amount equal to three (3) percent of the total gross receipts of all liquor sold for off premises consumption, whichever amount is greater, said amount to be paid monthly on the 20<sup>th</sup> day of each calendar month.

(b) Gross receipts from the sale of alcohol must be included in the gross receipts license for the store, restaurant, lounge, etc. under this Article, except that gross receipts from the sale of table wine, which are taxed under the Alabama Table Wine Act of 1980, and gross receipts from the sale of beer, on which the Uniform State Tax is paid, shall be deducted from the amount considered gross receipts.

(c) Notwithstanding any other provision of this schedule E, no license or privilege tax, or other charge for the privilege of doing business as a wine or beer wholesaler, importer, or retailer, shall be collected by the city which shall exceed one-half of the amount of the state license fee collected by the board for like privilege.

(d) There shall be no pro-ration of any license fee because of having operated only a part of a calendar year, except as by state law.

(e) It shall be the duty of each person subject to the license tax imposed by this schedule E, to keep full and complete records of all purchases, sales and deliveries of alcoholic beverages, from which records there can be readily obtained information as to the correct amount of license tax due to the city. As a part of such records, each wholesaler shall keep an individual ledger or card account for each of his customers (whether the customer's place of business is within or without the City of Leeds) and said ledger or card account shall show the correct name and address of each person to whom any alcoholic beverages are delivered together with the dates thereof and the number of cases sold or delivered and each wholesaler shall also keep as evidence of the foregoing a receipted delivery ticket signed by each purchaser or by his authorized agent. Each retailer shall keep an individual ledger or a card record showing the correct name and address of each person from whom he purchased alcoholic beverages, a delivery ticket showing each such purchase, the date thereof and the number of cases purchased. The aforesaid records shall be kept posted currently and shall be preserved for not less than three (3) years. All of such records shall be opened for inspection and checking during such regular business hours as the Municipal License Officer or designee may request. In the event any wholesaler or retailer fails to keep such records or refuses to make same available for inspection or checking, the Municipal License Officer shall proceed to levy and collect the license tax as provided for in Schedule E of this license code. Failure to keep any of the records required by this Schedule or elsewhere in this code or by any amendment thereto, or refusal to make same available to the Municipal License Officer or duly authorized representative, shall constitute grounds for revocation of any license issued under this Schedule E.

(f) The person liable for any license tax imposed by this schedule shall file with the Municipal License Officer on or before the final date on which the license tax may be paid without a penalty, such report or reports and in such form as the Municipal License Officer may prescribe evidencing the amount of business done and the amount of license due thereon.

(g) Any person aggrieved by any decision of the Municipal License Officer in the enforcement of this Schedule may appeal there from to the council of the City of Leeds by filing with the Municipal License Officer, within five (5) days of the Municipal License Officer's decision, a letter addressed to the council, protesting such decision, and by contemporaneously delivering a copy of such protest to the Municipal License Officer and thereafter appearing and prosecuting such protest at the regular meeting of the council next following the filing of such protest or as directed by the City Council. Failure to appeal shall constitute acceptance of the Municipal License Officer's decision and assent to the correctness thereof.

(h) A city license shall be obtained for each Board license held or sought.

(i) Application and Approval Procedures

(i) Every initial (non-renewal) application for a retail beer, wine or liquor license shall be set for a hearing before the City Council within 60 days of the filing of a completed application.

(ii) The Municipal License Officer shall refer all initial applications for retail beer, wine or liquor license to the City Building and Zoning Inspector, Chief of Police and Fire Chief. These individuals shall investigate the applicant and the proposed location to determine that the applicant is of good character and that the location meets all the requirements of any state or county laws or municipal ordinances, and the applicable building, fire or other safety codes, and they shall report their findings to the Municipal License Officer who shall forthwith refer the application and investigative findings to the City Council for its consideration.

(iii) All applicants for initial licenses shall publish notice of the filing of the application and of the date and time set for the hearing thereof, once a week for two (2) consecutive weeks in a newspaper of general circulation published in the City. The notice shall be published at no cost to the City and applicant shall present proof of publication to the City Council at the time set for the hearing of same. Said notice to be published by the applicant in the following form:

**NOTICE OF PENDING APPLICATION FOR APPROVAL OF ISSUANCE OF A LIQUOR LICENSE FOR THE CITY OF LEEDS ALABAMA**

Notice is hereby given that \_\_\_\_\_ doing business as \_\_\_\_\_ located at \_\_\_\_\_ has made application for the City of Leeds City Council to approve the issuance of a license by the Alabama Alcoholic Beverage Control Board and that on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ p.m. has been set for the hearing thereof at the Leeds City Council Meeting. Any interested persons may appear at said time and place and be heard for or against the granting of such approval.

- (iv) No license will be issued until a hearing has been held and the application has been approved by the City Council.
- (j) All establishments licensed to sell alcohol shall also comply with all requirements and regulations of the ABC Board, the State of Alabama and Jefferson, St. Clair or Shelby County, depending on location.
- (k) Distance Limitations
- (i) Lounge Retail Liquor, Club Retail Liquor, Restaurant Retail Liquor: No application shall be considered and approved by the City Council where the building or structure from which the applicant proposes to sell liquor is within five hundred (500) feet from the property line of any property on which there is located a church, elementary school, junior high school, middle school, high school, vocational school or library.
- (ii) Retail Table Wine On or Off Premises: No application shall be considered and approved by the City Council where the building or structure from which the applicant proposes to sell wine is within one hundred (100) feet from the property line of any property on which there is located a church, elementary school, junior high school, middle school, high school, vocational school or library.
- (iii) Retail Beer On or Off Premises: No application shall be considered and approved by the City Council where the building or structure from which the applicant proposes to sell beer is within one hundred (100) feet from the property line of any property on which there is located a church, elementary school, junior high school, middle school, high school, vocational school or library.

## **Schedule “F” MANUFACTURER, ASSEMBLER, PROCESSOR**

The annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0.00	\$100,001	.0025 of gross receipts or the minimum of \$250.00 whichever is the greater.
\$100,000	\$400,001	\$250.00 plus .0015 of gross receipts in excess of \$100,000
\$400,000	\$1,000,001	\$700.00 plus .0013 of gross receipts in excess of \$400,000
\$1,000,000	\$5,000,001	\$1,480.00 plus .00125 of gross receipts in excess of \$1,000,000
\$5,000,000	\$10,000,001	\$6,480.00 plus .0012 of gross receipts in excess of \$5,000,000
\$10,000,000	\$20,000,001	\$12,480.00 plus .0011 of gross receipts in excess of \$10,000,000
\$20,000,000	\$40,000,001	\$23,480.00 plus .0010 of gross receipts in excess of \$20,000,000
\$40,000,000	\$80,000,001	\$43,480.00 plus .00095 of gross receipts in excess of \$40,000,000
\$80,000,000	Over \$80,000,000	\$81,480.00 plus .0008 of gross receipts in excess of \$80,000,000

## **Schedule “G” WHOLESALE SALES - GENERAL**

The annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0.00	\$20,000	\$200.00
\$20,000	Over \$20,000	\$200.00 plus (1/8) of 1% (.00125) of gross receipts in excess of \$20,000 provided that the minimum license shall be \$200.00

### **Schedule “H” WHOLESALE SALES – PETROLEUM PRODUCTS**

The annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0.00	\$125,001	.002 of gross receipts or the minimum of \$250.00 whichever is the greater
\$125,000	\$200,000	\$250.00 plus .001 of gross receipts in excess of \$125,000
\$200,000	\$500,000	\$325.00 plus .00125 of gross receipts in excess of \$200,000
\$500,000	\$1,000,001	\$700.00 plus .000667 of gross receipts in excess of \$500,000
\$1,000,000	Over \$1,000,000	\$1,033.50 plus .0004 of gross receipts in excess of \$1,000,000

Provided further that this license shall be required of each person making or causing to be made deliveries of gasoline and other petroleum products to a tank or station for retail sale within the City whether or not the same person owns and/or operates, either in whole or in part, both the wholesale and retail business.

### **Schedule “I” Fireworks**

(a) The annual license is hereby fixed at an amount equal to a percentage of gross receipts of the business as follows:

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0	\$30,001	Three Hundred Dollars (\$300.00)
\$30,000	Over \$30,000	\$300.00 plus three (3) percent of gross receipts over thirty thousand dollars (\$30,000.00)

(b) Business must provide copy of current permit from the State Fire Marshall and City of Leeds Fire Chief for each location at which fireworks are to be offered for sale with license application or renewal.

(c) Bond Required.

(i) For the purpose of securing the payment of any tax, penalties or interest due or which may become due, each Business shall, before making any sale in the City, file a bond with the Municipal License Officer conditioned upon the payment of any taxes, penalties or interest due on such sales.

(ii) Said bond shall be effective for a period of one (1) year from date of issuance and shall be fixed in an amount equal to the tax estimated due or to become due and not



less than One Hundred Dollars (\$100) or more than One Thousand Dollars (\$1,000) with surety or sureties approved by the City. Said bond, together with the application for the license, shall be filed with the Municipal License Officer or his/her designee.

(iii) If such Business fails (1) to make any report of sales, (2) remit taxes, penalties or interest due, or (3) perform any other duty or obligation required by the City, such bond shall be forfeited and the City shall institute an action for the entire amount of said bond and costs, including attorneys' fees.

(iv) The Municipal License Officer may, for good cause shown, permit a Business to post a cash bond which shall be subject to the foregoing conditions and provisions to the extent that such conditions and provisions are applicable to a cash bond. The cash bond shall accrue no interest. Upon property reporting and remittance of taxes due and verification by the Municipal License Officer, a cash bond may be refunded upon written request by the taxpayer.

#### **Schedule "J" Cable Service and or Television Transmission**

Five percent (5%) (or maximum allowed) of gross receipts for all service in the City. Paid quarterly by the last day of the month following the end of each calendar quarter.

#### **Schedule "K" Banks / Savings & Loan**

Bank main office facility	\$125.00
Bank branch location	\$ 10.00
Bank ATM location	\$ 10.00
Savings & loan main office facility	\$125.00
Savings & loan branch location	\$ 10.00
Savings & loan ATM location	\$ 10.00

#### **Schedule "L" Insurance company other than fire and marine**

Twenty dollars (\$20.00) plus one dollar (\$1.00) on each one hundred dollars (\$100.00) and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the City.

#### **Schedule "M" Insurance company - fire and/or marine**

Four dollars (\$4.00) on each one hundred dollars (\$100.00) of gross premiums, or major fraction thereof, less return premiums, on policies issued during the preceding year on property located in the City; provided that new companies shall pay a minimum license tax of fifty dollars (\$50.00) with respect to which there shall be an adjustment on the above basis at the expiration of the license year.

## **Schedule “N” Professional**

Each professional - \$200.00 plus .075 percent of gross receipts over \$200,000.00.

Where the business is a corporation, partnership, LLC, or entity other than a sole proprietorship, the gross receipts of each owner, partner, or member shall be determined by allocating to each owner, partner, or member gross receipts in the same percentage as ownership in the business or in the same percentage as the profits distributed.

Each professional who is an employee, and not an owner, partner, or member shall pay the minimum fee of \$200.00. The corporation, partnership, LLC, or other entity shall be allowed to deduct from their gross receipts the salary amount paid to each professional employee who is not an owner, partner, or member and required to buy an individual license.

## **Schedule “O” Advertising Agency, Billboard Advertising and Water Towers, etc.**

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0.00	\$30,001	\$300.00
\$30,000	Over \$30,000	\$300.00 plus one-fifth (1/5) of one (1) percent (or 0.002) of gross receipts over thirty thousand dollars (\$30,000.00)

## **Schedule “P” Administrative Office/Support Services**

Each person, firm or corporation who maintains an office within the City of Leeds primarily for the support of business operations, which office received no gross receipts in the normal course of business at that location, shall pay a license fee based on the number of persons (including employees, partners, proprietors, agents, representatives, and owners, etc.) who worked at such office in the City of Leeds. The amount of the license shall be \$100.00 per person so employed in the prior year, as evidenced by the prior year’s W-2 statements.

This schedule shall not be applicable to any place of business which is required to have a license under any other Schedule of this Code. This schedule shall not include a business using the City of Leeds location to warehouse or store inventory. This schedule shall not include building contractors maintaining offices in the City of Leeds. No person, firm or corporation shall be licensed under this schedule to avoid paying a license on gross receipts from sales or services required by other schedules of this ordinance.

## **Schedule “Q” Substance and/or Drug Abuse Treatment Facility, Psychiatric Facility**

The amount of the license shall be \$100.00 for the first \$100,000.00 of annual compensation, plus .075 percent of gross compensation over \$100,000.00.

Any person, firm or corporation (other than a municipal, county, state, or federal governmental agency) providing counseling, treatment, evaluation, and/or housing overnight for such counseling, treatment, and/or evaluation of persons who:

(d) Suffer from or are being counseled, treated or evaluated for substance, drug, or alcohol abuse or chemical dependency or diagnosis, or who suffer from or are being treated for any psychiatric, psychological, emotional or behavioral problem or disorder; or

(e) Are being counseled, treated and/or housed overnight by such facility as the direct or indirect result of arrest or court order or who have misdemeanor or felony criminal charges pending against them; or

(f) Are the parties in any civil or criminal action in any municipal, county, state or federal court or the subject of any court order or proceedings in any civil or criminal court in any pending case, or who were ordered to such facility or referred thereto by any municipal, county, state or federal court or any governmental agency to receive counseling, treatment or evaluation for any substance, drug, or alcohol abuse or chemical dependency or any psychiatric, psychological, emotional or behavioral problem or disorder; or

(g) Were removed from any prior custodial environment and placed in such facility for counseling, treatment, or evaluation due to allegations of abuse or neglect or as a result of any substance, drug, or alcohol abuse or chemical dependency or any psychiatric, psychological, emotional or behavioral problem or disorder within the city limits, whether or not such services are provided at the same location or in conjunction with a school or educational services, shall pay an annual license fee of \$100.00 plus one percent (1%) of the gross receipts of such business or facility for all services, charges and collections over \$100,000.00

This license shall not be required of the office of a licensed practicing physician, psychiatrist, or psychologist who provides counseling, treatment, or evaluation for any substance, drug, or alcohol abuse or chemical dependency or any psychiatric, psychological, emotional or behavioral problem or disorder as part of the general professional practice of such physician, psychiatrist, or psychologist, provided the practice does not provide overnight housing in conjunction with such services.

#### **Schedule “R” Carnival, Circus, Traveling Show**

It is unlawful to conduct a carnival, circus or traveling show in the City.

#### **Schedule “S” Vending and Game machines**

The license tax for each vending and game machine operated for:

Greater Than	But Less Than	License Fee
\$0	\$1	Ten dollars (\$10.00)
\$1	Over \$1	Twenty-Five Dollars (\$25.00)

This license tax shall apply to all vending machines, whether operated for public or private use. The license tax shall not apply to vending machines which are used for the sale or free distribution of newspapers or similar publications.

#### **Schedule "T" Not-for-profit (“Section 501(c) (3)”) organizations**

(a) No license fee shall be required for any entity which is recognized by the United States Internal Revenue Service as a tax-exempt, non-profit organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Section 501(c)(3)").

(b) When any entity claims to be exempt from paying a license fee under subsection (1) above, such entity shall execute and file with the Municipal License Officer an affidavit on a

form provided by the Municipal License Officer, stating the name and address of the entity, whether the entity is a corporation or other form of organization, a statement affirming that the entity is tax-exempt under Section 501(c)(3), the designation or classification of its tax-exempt status ("Exempt Status"), the date it was granted such Exempt Status and such other related and pertinent information as may be required by the Municipal License Officer. A copy of the Internal Revenue Service determination letter with respect to the entity's Exempt Status must be attached to such affidavit. The affidavit required by this subsection shall be signed by an authorized representative of the entity and sworn to before a notary public.

(c) When the Municipal License Officer shall have received the affidavit and the other information required in subsection (2) above and is satisfied that the entity has complied with the requirements of this subsection for obtaining such exemption, the Municipal License Officer shall furnish the entity a written statement that it is exempt from paying a license fee under this ordinance. Such exemption shall remain in effect for only so long as: 1) the entity maintains its Exempt Status, in accordance with the Internal Revenue Code of 1986, as amended; and 2) this ordinance provides for such exemption. If the Exempt Status of the entity is revoked or the entity, for any reason no longer claims such Exempt Status, within thirty (30) days of the loss of such Exempt Status, the entity shall notify the Municipal License Officer in writing and obtain the appropriate license otherwise specified in this ordinance for the then current license year and for any previous license year, or portion of a license year, in which the entity did not have an exemption under Section 501(c)(3). The entity shall also be required to pay any interest, penalties or fees relating to the license for the then current license year or for any previous license year or partial license year.

(d) Provided however, that if any entity which is exempt from having to pay a license fee as provided for hereinbefore, has unrelated business income for any year as reported on Internal Revenue Service Form 990-T (or any other form which may now or hereafter be used for reporting unrelated business income), the entity shall be required to purchase a license hereunder, based on its unrelated business income for any such year. The entity shall furnish the Municipal License Officer a copy of its Form 990-T or such other form. The license required under this subsection (4) shall be required for each calendar year following a year when Form 990-T, or such other form is required to be filed with the Internal Revenue Service.

(e) Any person who shall make any false statement of fact in any affidavit provided for in subsection B. above, and to which an exemption from having to obtain a license shall have been issued, shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$500.00, and may also, as additional punishment, be sentenced to jail or to hard labor for the City for not more than 180 days, and any exemption as a non-profit organization shall be canceled and revoked.

(f) Nothing in this Schedule shall be construed to excuse a Business from submitting a business license application and remitting the Ten Dollar (\$10.00) issuance fee for the business license.

#### **Schedule "U" Leasing and Managing of Real Property**

(a) The license fee for leasing real property shall be determined as follows:

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0	\$2,501	Twenty-five dollars (\$25.00)
\$2,500	Over \$2,500	One-fourth (1/4) of one (1) percent (or 0.0025) of the gross receipts from the leasing of such real property during the preceding calendar year.

The term "gross receipts" shall include total receipts (whether in cash or other consideration of monetary value received either directly from the lessees of such property located within the City of Leeds or from the owner's designated rental property manager or leasing agent) less the costs incurred and paid by the owner for ancillary services attributable to the leased property limited to commissions or fees paid to the designated rental property manager or leasing agent, and electric, gas, water, and sewer utilities, janitorial services, and lawn maintenance contract fees. To qualify for the ancillary cost deduction, the person required to purchase such license must provide the Municipal License Officer with proof of the amount of his gross receipts and ancillary costs paid for the preceding year by delivering to the City of Leeds a copy of: (a) the federal income tax return which clearly shows such amounts for the preceding year; or (b) such other financial records which may be satisfactory to the Municipal License Officer, including audited, reviewed or compiled financial statements. If a person uses a fiscal year instead of a calendar year and files his federal income tax return on a fiscal-year basis, the gross receipts and ancillary cost deduction shall be determined as of the end of such person's most recently completed fiscal year.

(b) Each person who manages, or serves as the leasing agent for, real property which is located within the City of Leeds and is owned or leased by another person, including but not limited to, commercial buildings, industrial buildings, warehouses, office buildings, vacant land and residential dwellings shall pay a license tax in the amount equal as outlined in Schedule A where gross receipts shall be defined as the gross commissions or other payments received by such person during the preceding calendar year as compensation for managing or serving as the leasing agent. As used in this subsection, the term "gross commission or other payments received" shall include total receipts (whether in cash or other consideration of monetary value less amounts distributed either directly or indirectly to the property owner) less the costs incurred and paid directly by the licensee for ancillary services attributable to the leased property limited to electric, gas, water and sewer utilities, janitorial services, and lawn maintenance contract fees. To qualify for the ancillary cost deduction, the person required to purchase such license must provide the Municipal License Officer with proof of the amount of his gross commissions and ancillary costs paid for the preceding year by delivering to the City of Leeds a copy of: (a) the federal income tax return which clearly shows such amounts for the preceding year; or (b) such other financial records which may be satisfactory to the Municipal License Officer, including audited, reviewed or compiled financial statements. If a person uses a fiscal year instead of a calendar year and files his federal income tax return on a fiscal-year basis, the gross commissions and ancillary cost deduction shall be determined as of the end of such person's most recently completed fiscal year.

(c) Each person who manages, or serves as the leasing agent for, real property which is located within the City of Leeds and is owned or leased by another person, must provide to the Municipal License Officer, with the initial or renewal application, a listing of each property owner or lessor with which the business contracted for management or leasing services during the prior year.

### **Schedule “V” Going-out-of-business sales**

Any person who conducts a going-out-of-business sale or a distress merchandise sale may obtain a license for a period of not more than thirty (30) days and must pay a license tax in accordance with the following schedule:

If the value of the inventory at the beginning of the effective date of the license is:

Greater Than	But Less Than	License Fee
\$0.00	\$10,001	\$50.00
\$10,000	\$50,001	\$50.00 plus 0.004 of the value over \$10,000
\$50,000	\$100,001	\$210.00 plus 0.003 of the value over \$50,000
\$100,000	Over \$200,000	\$360.00 plus 0.002 of the value over \$100,000

The applicant may have his license renewed for a period of thirty (30) days, upon the payment of an additional license tax of one hundred dollars (\$100.00).

No license shall be issued to for a going-out-of-business sale unless the County Probate Judge has issued a license to the applicant pursuant to Alabama Code § 8-13-1, *et. seq.* and no renewal of the license shall be allowed unless the Probate Judge has granted a renewal.

### **Schedule “W” Short-Term and Seasonal Businesses**

\$100.00 plus .075 percent of gross receipts over \$100,000.00.

This schedule is for short-term or seasonal businesses or venues designed for lease or rental, and capable of handling the number of participants, vendors, parking, traffic, utilities, and public safety associated with certain events. No short-term or seasonal businesses, or structure, or part thereof, which is integral to short-term or seasonal businesses, shall be conducted without the issuance of a proper business license and the collection of all taxes applicable to the type of business. The following information is required by the City of Leeds:

- (a) All short-term or seasonal businesses shall be located in a permanent building, in accordance with the requirements or other requirements set forth in the City of Leeds Zoning Ordinance.
- (b) The number of participants may not exceed the maximum capacity of the venue location.
- (c) Sufficient sanitary sewage facilities must be available on-site and be approved by the appropriate regulatory agency or authority.
- (d) The sale of foods and beverages is subject to the applicable regulations and the approval of the County Health Departments.
- (e) The serving of alcoholic beverages shall not be permitted without a permit from both the Leeds City Council and the Alabama Alcoholic Beverage Control (ABC) Board.
- (f) Off street parking spaces and any signage shall be in accordance with the requirements for the applicable zoning district under which this detailed use is located.

- (g) Sufficient parking must be available on-site to accommodate all employee and customer parking needs, entirely outside of public rights-of-way. All vehicles must be parked in the designated paved parking spaces belonging to the facility hosting the event.
- (h) The required parking spaces, maneuvering drive aisles, and pedestrian areas are not to be used in ways other than the intended designed uses for those areas.
- (i) Sales from parked vehicles are prohibited.
- (j) **Permission of Property Owner.** Where the vendor is not the property owner, the vendor shall provide the Zoning Official a written agreement signed by the property owner authorizing the temporary use of the property by the vendor for short-term or seasonal businesses.

### **Schedule “X” Express Companies**

- (a) **Express Companies defined.** A common carrier that carries at regular and stated times, over fixed and regular routes, money and other valuable packages, which cannot be conveniently or safely carried as common freight, and also other articles, and packages of any description, which the shipper desires, or the nature of the article requires, should have safe and rapid transit and quick delivery.
- (b) **License fee.** In addition to all other fees applicable to the business under this Ordinance, all Express Companies doing business within the City shall obtain a license before commencing such business the fee for issuance of which shall be \$175.00 per year.
- (c) This schedule shall not apply to bus lines which are subject to Ala. Code § 37-3-33 and which carry express as a regular part of their business of hauling passengers.

### **Schedule “Y” Bail Bondsman**

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0.00	\$20,001	Two Hundred dollars (\$200.00)
\$20,000	\$50,001	\$200.00 plus one (1) percent of gross receipts over twenty thousand dollars (\$20,000)
\$50,000	Over \$50,000	\$500.00 plus one-fourth (1/4) of one (1) percent (or 0.0025) of gross receipts over fifty thousand dollars (\$50,000.00)

### **Schedule “Z” All Other Personal Services**

For gross receipts that are:

Greater Than	But Less Than	License Fee
\$0	\$30,001	Three Hundred Dollars (\$300.00)
\$30,000	Over \$30,000	\$300.00 plus three (3) percent of gross receipts over thirty thousand dollars (\$30,000.00)

In addition, each individual escort or psychic, employee or agent of the escort or psychic service and each independent contractor who provides services for, or on behalf of, or in the

name of, the escort or psychic service, shall be required to have a license, the cost of which shall be \$200.00 for each year, or any part thereof, during which such person serves as such employee, agent or independent contractor. No license shall be issued to any escort or psychic service or to any such employee, agent or independent contractor until the applicant for the license has been approved by the Chief of Police of the City of Leeds.

### **Schedule “AA” Special Event License**

- (a) The organizer, promoter or sponsor of a Special Event, as hereafter defined, must obtain a Special Event License. A Special Event License is required for each separate Special Event. Vendors at a Special Event must obtain a separate license. The exception set forth in Schedule T of this ordinance shall not apply to Special Event Licenses.
- (b) A “Special Event” is a one-time or infrequently occurring event, generally lasting from a few hours to several days, outside of the day-to-day programs or activities of the sponsoring, promoting or organizing body.
- (c) The license fee for a Special Event License is \$500 per day.
- (d) The application for a Special Event License must be submitted at least 30 days prior to the Special Event. Prior to issuance of the Special Event License, the applicant must demonstrate that it has made adequate arrangements for safety, security and traffic management during the Special Event.

### **Schedule “BB” Itinerant Vendors, Solicitors and Other Salespersons Who Make Door-to-Door Calls**

- (a) **Itinerant Vendors Defined.** This Schedule shall apply to each person, firm, corporation, company, association, partnership, agency or business engaged in transient business either in one locality or traveling from place to place, including: (i) selling, or soliciting sales of, goods, merchandise or personal services by going door-to-door or street-to-street; (ii) advertising by carrying signs or any other form of advertising; or (iii) distributing handbills or other forms of advertising materials (herein collectively referred to as "Itinerant Vendors"). The term "transient" as used herein shall mean mobile, temporary or not intended to become a permanent fixture in one place.
- (b) **License Fee.** All Itinerant Vendors shall obtain a license before commencing such business or solicitation the fee for issuance of which shall be \$500.00 per calendar year. The provisions of Section 2(b) of this Ordinance do not apply to this license fee.
- (c) **Duty to Display License.** At all times, the original valid license shall be on display and available for immediate inspection by any person.
- (d) **Special Event Itinerant Vendor License.** In lieu of the license fee set forth in subsection (2) above, an Itinerant Vendor may obtain a license to sell or solicit at a Special Event which is sponsored or recognized by the City by paying a fee of \$25.00 per day, for a maximum of two days per Special Event. Only two Special Event Itinerant Vendor Licenses shall be granted to any person, firm, corporation, company, association, partnership, agency or business per year.



(e) **Bond Required.**

(i) For the purpose of securing the payment of any tax, penalties or interest due or which may become due, each Itinerant Vendor shall, before soliciting or making any sale in the City, file a bond with the Municipal License Officer conditioned upon the payment of any taxes, penalties or interest due on such sales.

(ii) Said bond shall be effective for a period of one (1) year from date of issuance and shall be fixed in an amount equal to the tax estimated due or to become due and not less than One Hundred Dollars (\$100) or more than One Thousand Dollars (\$1,000) with surety or sureties approved by the City. Said bond, together with the application for the license, shall be filed with the Municipal License Officer or his/her designee.

(iii) If such Itinerant Vendor fails (1) to make any report of sales, (2) remit taxes, penalties or interest due, or (3) perform any other duty or obligation required by the City, such bond shall be forfeited and the City shall institute an action for the entire amount of said bond and costs, including attorneys' fees.

(iv) The Municipal License Officer may, for good cause shown, permit an Itinerant Vendor to post a cash bond which shall be subject to the foregoing conditions and provisions to the extent that such conditions and provisions are applicable to a cash bond. The cash bond shall accrue no interest. Upon property reporting and remittance of taxes due and verification by the Municipal License Officer, a cash bond may be refunded upon written request by the taxpayer.

(f) **Application.** At least ten (10) days prior to the holding of any sale or solicitation, every Itinerant Vendor shall furnish a completed license application in such form as required and containing such information as may be prescribed by the Municipal License Officer.

(g) **Reporting and Remitting Sales Tax.** An Itinerant Vendor shall file with the City a verified report of sales and remit all sales taxes to the City within seven (7) days from the close of business or the termination of the solicitation or otherwise forfeit the bond.

(h) **Right to Deny or Revoke Business License.** Failure on the part of an Itinerant Vendor to comply with the provisions of this or other applicable City ordinances, state laws or promulgated rules and regulations shall be considered sufficient cause for the City Council to refuse or withhold the granting of any license, or to revoke same, if granted.

(i) **Permission.** All Itinerant Vendors must have written permission from the appropriate property owner(s) or lessee(s) to sell or solicit sales from private property or from the front of such property (but shall not include the right-of-way) and shall provide a copy of such written permission to the City at the time of making application for a business license. All door-to-door salespersons must comply immediately when asked or instructed by the property owner or resident thereof to leave such private property. Complaints submitted to the City by residents may result in the cancellation of the business license by the City Council and forfeiture of the bond, as well as serve as sufficient basis for the City to refuse future license renewals.

(j) **Hours of Operation.** All temporary vendors, mobile vendors and door-to-door solicitors shall be permitted to sell or solicit Monday through Saturday between the hours of 8:00 a.m. and 8:00 p.m. and Sundays between the hours of 12:00 noon and 6:00 p.m. All door-

to-door salespersons shall be permitted to sell or solicit sales Monday through Friday between the hours of 9:00 a.m. and 6:00 p.m.

(k) **Duration of Operations.** No itinerant vendor may operate within the City for more than a total of 180 days in any calendar year. No itinerant vendor may operate within the City at any one locality for more than three consecutive 24 hour periods and may not so operate more than four times per year.

(l) **Goods, Wares, Stands, etc. on Streets or Sidewalks.** It shall be unlawful to establish or keep or maintain any articles, wares or both, fruit stand or other stand for any business that projects into or covers or rests on any street or sidewalk of the City, or that retards the free passage of persons or vehicles upon or over the streets or sidewalks or any part thereof, unless an exception is granted by the Municipal License Officer during a Special Event held on public property.

(m) **Sale of Merchandise from Vehicles.** It shall be unlawful to sell any goods, products or merchandise from the trunk of any motor vehicle.

(n) **Exemptions.** The requirements set forth in this Schedule shall not apply to solicitations or sales at the regular exercises or services of any church, religious society, lodge, benevolent order, or fraternity, nor to solicitations or sales by recognized civic organizations having active chapters in the City, including, by way of example and not limitation, service organizations (i.e. Lions Club, Civitan, etc.) youth organizations (i.e. Little League, Girl Scouts, Boy Scouts, etc.), and public school affiliated organizations (i.e. P.T.A., band boosters, etc.). Nor shall recognized civic organizations having active chapters in the City which have regular places of business in the City be required to obtain a business license to make Direct Sales (see Code 454390 in Section 22).

### **Schedule “CC” Private Warehousing**

For square footage of warehouse space that is:

Greater Than	But Less Than	License Fee
0	10,001 square feet	Five Hundred Dollars (\$500.00)
10,000 square feet	25,001 square feet	\$500.00 plus four (4) percent of square footage over 10,000.
25,000 square feet	50,001 square feet	\$1,100.00 plus three (3) percent of square footage over 25,000
50,000 square feet	Over 50,000 square feet	\$1,850.00 plus two (2) percent of square footage over 50,000

### **Schedule “DD” Motor Carrier**

In accordance with § 37-3-33, Alabama Code 1975, or any successor statute, and any Alabama Public Service Commission regulations, the following license(s) listed below shall be required:

(a) For any motor carrier receiving passengers, freight, goods, wares or merchandise including household furnishings within the corporate limits of the City for transportation for hire between the City and any other town or point in Alabama, a license in the amount of \$200.00 per annum.

(b) In addition thereto, for each terminal or station facilities for transportation of passengers, property or express transported by a motor carrier, a license in the amount of \$200.00 per annum.

For the purposes of this Schedule, the term “motor carrier” shall have the meaning assigned to it in the Alabama Motor Carrier Act § 33-3-1, *et seq.*, Alabama Code 1975, or any successor statute.

#### **SECTION 24. Validity of checks**

Wherever a license or license receipt shall be issued in return for any check, the same shall not be valid or of any force or effect, unless such check shall be duly paid upon presentation to the drawee.

#### **SECTION 25. Exchange of information**

(a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.

(b) Any such exchange shall be for one or more of the following purposes:

(i) Collecting taxes due.

(ii) Ascertaining the amount of taxes due from any person.

(iii) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.

(c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

#### **SECTION 26. License Fees in Police Jurisdiction**

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the municipality.

#### **SECTION 27. False Statements**

It shall be unlawful for any person to knowingly and wilfully make any false written affidavit, certificate or statement as to the amount of stock on hand or volume of gross receipts, gross payrolls, revenues or business, or amount of capital invested in business or number of

employees or vehicles used, or place or location of business, or type of business and to file such affidavit with the Municipal License Officer or any license collector, inspector, or any deputy license inspector or collector for the purpose of defrauding or misleading the city, by procuring a license for a less sum or location than is lawfully due from the affiant or his principal.

## **SECTION 28. Farmers Permit Required**

It shall be unlawful for any farmer or other person engaged in the production of farm products to sell within the corporate limits of the city or within the police jurisdiction thereof any articles produced by such person without first having acquired a certificate signed by a county demonstration agent and dated within sixty (60) days of the time of such selling or offering for sale, to the effect that such person, or his principal, is a bona fide grower of the kind of farm products which such person is selling or offering for sale.

## **SECTION 29. Amendments**

The adoption of this schedule of licenses shall not abridge the right of the council to change, alter, **increase**, decrease or revoke any of the licenses set out in this article at any time when any increase is made by the City Council unless the increase is paid in thirty (30) days the license shall be revoked and no further business carried on thereunder; nor shall it abridge the right of the council to require a license for any business, occupation, traffic, calling, or profession not included in the above schedule.

## **SECTION 30. Statute of Limitations**

The Statute of Limitations for action by the City of Leeds for the recovery of all amounts due under this Article is five (5) years or as otherwise provided by the *Code of Alabama*, 1975.

## **SECTION 31. Effective date**

This ordinance shall become effective on and after January 1, 2011.

## **SECTION 32. Severability**

The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

## **SECTION 33. Repealer**

All ordinances or parts of ordinances in conflict with the provisions of this Article are hereby repealed.

**COUNCIL ROLL CALL:**

**AYES:**

**NOES:**

**ABSENT FROM VOTING:**

**ABSTAIN:**

**CITY OF LEEDS, ALABAMA**

\_\_\_\_\_  
**R. ERIC PATTERSON, MAYOR**

\_\_\_\_\_  
**DATE**

**ATTEST:**

\_\_\_\_\_  
**KEVIN FOUTS, ACTING CITY CLERK**

I, Kevin Fouts, Acting City Clerk of the City of Leeds, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Leeds at a regular meeting held on the \_\_ day of \_\_\_\_\_ 2010, and that same has been published in accordance with law in the Leeds News on the \_\_ day of \_\_\_\_\_ 2010.

\_\_\_\_\_  
Kevin Fouts, Acting City Clerk